

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

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SECURITIES AND EXCHANGE COMMISSION

Plaintiff,

-against-

Case #: CV 04 3754

Judge Wexler
Magistrate Orenstein

KIMBERLY J. CARRELLA,
VINCENT M. CARRELLA,
JAMES R. MANCUSO
KEVIN J. BARTON,
PHILIP J. HOURICAN,
NOEL J. BELMONTE, and
JOHN C. KAWAS, JR.,

Defendants
-----X

ANSWER OF
PHILIP J. HOURICAN

The Defendant, PHILIP J. HOURICAN, by his attorneys, The Law Offices of Howard E. Greenberg, Esq., P.C., as and for his Answer respectfully alleges upon information and belief:

1. Denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph "1".
2. Denies each and every allegation contained in paragraph "2".
3. Denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph "3".
4. Denies each and every allegation contained in paragraph "4".
5. Denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph "5".
6. Denies each and every allegation contained in paragraphs "6".
7. Denies knowledge or information sufficient to form a belief as to the allegations contained in paragraphs "7", "8", "9", and "10".
8. Denies each and every allegation contained in paragraph "11".

9. Denies knowledge or information sufficient to form a belief as to the allegations contained in paragraphs "12", "13", "14", "15" and "16".
10. Denies each and every allegation contained in paragraph "17".
11. Denies knowledge or information sufficient to form a belief as to the allegations contained in paragraphs "18", "19", "20", "21", "23", "24", and "25".
12. Denies each and every allegation contained in paragraphs "26", "27", "28" and "29".
13. Denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph "30".
14. Denies each and every allegation contained in paragraphs "31", "32" and "33".
15. Denies knowledge or information sufficient to form a belief as to the allegations contained in paragraph "34".
16. Denies each and every allegation contained in paragraphs "35", "36", "37" and "38".
17. Denies knowledge or information sufficient to form a belief as to the allegations contained in paragraphs "39", "40", "41", "42", "43", "44", "45", "46", "47", "48", "49", "50", "51", "52", "53", "54", "55", "56", "57", "58", "59", "60", "61", "62", "63", "64", "65", "66", "67", "68", "69", "70", "71", "72", "73", "74", "75", "76", "77", "78", "79", "80", "81", "82", "83", "84", "85", "86", "87", "88", "89", "90", "91", "92", "93", "94", "95", "96", "97", "98", "99", "100", "101", "102", "103", "104", "105", "106", "107", and "108".
18. Denies each and every allegation contained in paragraphs, "109", "110", "111", "112", "113", "114", "115", "116", "117", "118", "119", "120", "121", "122", "123" and "124".

19. Denies knowledge or information sufficient to form a belief as to the allegations contained in paragraphs "125", "126", "127", "128", "129", "130", "131", "132", "133", "134", "135" and "136".

20. Denies each and every allegation contained in paragraphs "137", "138", "139", "140", "141", "142", "143", "144", "145", and "146".

21. Denies knowledge or information sufficient to form a belief as to the allegations contained in paragraphs "147" and "148".

AS AND FOR A FIRST AFFIRMATIVE DEFENSE

22. The Complaint fails to state a cause of action upon which relief may be granted as against the answering defendant.

HEREFORE, Defendant Philip J. Hourican demands judgment dismissing the complaint in its entirety, together with the costs and disbursements of this action and such other and further relief as the court deems just and proper.

Dated: Melville, New York
October 6, 2004

Yours etc.,

LAW OFFICES OF
HOWARD E. GREENBERG, ESQ., P.C.

By: /S/
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PHILIP J. HOURICAN

Certificate of Service

I, FRAN TYRRELL, do hereby certify on October 6, 2004 a true and correct copy of the enclosed Answer was electronically filed with the Court and forwarded via Regular Mail to the following addresses:

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s/ Fran Tyrrell